

# Program Evaluation Report

New York's Clean Water State Revolving Fund Base Program  
Activities during FFY 2013

On Site Visit: 4/28/14 to 4/29/14

7/29/2014

US-EPA

Prepared by the U.S. EPA Region 2 SRF Program Section



## Table of Contents

|       |  |    |
|-------|--|----|
| I.    | Introduction.....  | 3  |
| II.   | Program Background .....   | 3  |
| III.  | Scope of Review .....  | 4  |
| IV.   | Program Elements .....   | 5  |
| A.    | 2013 Intended Use Plan .....   | 5  |
| B.    | 2013 Capitalization Grant .....  | 5  |
| 1.    | Special Requirements .....   | 5  |
| V.    | Programmatic Observations .....  | 7  |
| VI.   | Sustainability and Climate Change Initiative .....                                       | 8  |
| VII.  | Financial Observations.....  | 9  |
| VIII. | Financial Indicators .....   | 11 |
| A.    | Health of the Fund .....   | 11 |
| B.    | CWSRF Financial Indicators.....  | 11 |
| IX.   | Project File Review.....   | 11 |
| X.    | Required Actions.....  | 12 |
| XI.   | Conclusion.....  | 12 |
| XII.  | Attachment A: Determining Transaction Testing Sample Size: NY CWSRF – Base Program ..... | 13 |
| XIII. | Attachment B: CBR Data - FFY11 & FFY12 Base GPR & Additional Subsidization.....          | 15 |
| XIV.  | Attachment C: Compass Report for EPA Grant # CS-36000113.....                            | 16 |

## **I. Introduction**

The Clean Water State Revolving Fund (CWSRF) Base Program was established by the Clean Water Act (CWA) Amendments of 1987. The Clean Water State Revolving Fund (CWSRF) program provides capitalization grants to States and the Commonwealth of Puerto Rico to finance the costs of infrastructure projects needed to achieve or maintain compliance with CWA requirements. Each State has considerable flexibility in determining the design of its program and in directing funding towards its most pressing compliance and water quality needs; however, this flexibility must always be conducted within the CWA and the framework of underlying program requirements.

The U.S. Environmental Protection Agency (EPA) Region 2 oversight of the CWSRF programs assesses each State's performance and compliance with the statutes, regulations, operating agreement (OA), and the grant conditions governing CWSRF programs. The oversight is accomplished via a continuous process of review and evaluation of key program elements. The review process includes examination of project files, program elements and transaction testing during on-site reviews conducted at state offices. The review process also includes meetings and interviews with state program officials.

This Program Evaluation Report (PER) summarizes the results of Region 2's Federal Fiscal Year (FFY) 2014 on-site project file review, conducted on April 28 and April 29, 2014, and transaction testing on May 12 and May 13, 2014. The review evaluated New York's Base CWSRF program activities during FFY 2013.

## **II. Program Background**

The New York State Environmental Facilities Corporation (NYSEFC) has administered the CWSRF Base Program on behalf of the grantee, the New York State Department of Environmental Conservation (NYSDEC), since the program's inception in 1990. The Federal and State funds are leveraged, which enables the State to provide assistance to more projects. Since 1994, New York State (NYS) has offered its CWSRF loan recipients the opportunity to finance planning, design and early construction costs through a short term financing program, which generally converts to a thirty<sup>1</sup> (30) year traditional long term financing program when construction is completed. As loans are repaid, money becomes available to be used again for new loans.

The Base CWSRF program requires the State to provide a 20% match of the Federal capitalization grant amount. The Federal and State funds are leveraged, which enables the State to provide assistance to more projects. Leveraging has proved to be a powerful tool for NYS, resulting in funds disbursed for project assistance totaling 329% (\$13,595,188,660) of the cumulative Federal capitalization grant amounts (\$4,129,017,150 which includes ARRA funds) as of June 30, 2013. The needs of NYS's clean water systems eclipse those of most other states. In EPA's 2008 Clean Water Survey and Assessment<sup>2</sup> Report to Congress, it was estimated that \$35.4 billion will be needed in NYS to meet the water quality and water-related public goals of the CWA. The needs of NYS are so great that even with available capital being leveraged, a significant disparity exists between the projects needing funding to those actually funded. Since the inception of the CWSRF Base Program in 1990, through June 30, 2013, the NYS has executed \$13.6 billion in financial assistance to eligible assistance, the most of any SRF program in the nation.

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<sup>1</sup> EPA letter dated February 9, 2001 to NYSEFC documents approval of extending finance from a twenty (20) year to a thirty (30) year loan repayment.

<sup>2</sup> EPA's Office of Wastewater Management, in partnership with states, territories and the District of Columbia, conducts the Clean Watersheds Needs Survey (CWNS) every four years. The CWNS is conducted in response to Sections 205(a) and 516 of the Clean Water Act. The data from the CWNS 2012 Report to Congress is not yet available.

### III. Scope of Review

EPA Region 2 staff members and Representatives from the NYSEFC participated in the onsite review on April 28 and 29, 2014. Transaction testing was conducted by Northbridge Environmental Management Consultants on May 12 and 13, 2014.

| U.S. EPA Region 2 – Participating Regional Staff                        |  | NYSEFC Interviewed  |
|---|--|---|
| Stephen Vida, P.E.,<br>State Revolving Fund<br>Program Section Chief    | <ul style="list-style-type: none"> <li>• Conducted entrance/exit conference</li> <li>• assisted with on-site review preparation</li> </ul>   | <ul style="list-style-type: none"> <li>• Sandra Allen, Director, Policy and Planning</li> <li>• Tracey Hitchen Boyd, Deputy Director, Finance</li> <li>• David S. Bradley, P.E., Deputy Director, Division of Engineering and Program Management,</li> <li>• Timothy P. Burns, P.E., Director, Division of Engineering and Program Management</li> <li>• Kathryn Macri, Corporate Sustainability Officer</li> </ul> |
| Jane Leu,<br>CWSRF Coordinator  | <ul style="list-style-type: none"> <li>• Conducted project file review</li> <li>• Conducted programmatic review</li> <li>• Oversight of contractor transaction testing work</li> </ul> |   |
| Pam Walsh, Northbridge<br>Environmental Consultants,<br>lead consultant | <ul style="list-style-type: none"> <li>• Transaction testing</li> </ul>  |   |

The PER covers the following reporting and documentation time periods:

| Reporting Year/Document          | Review Period   |                    |
|----------------------------------|-----------------|--------------------|
|                                  | Start Date      | End Date           |
| Federal Fiscal Year 2013         | October 1, 2012 | September 30, 2013 |
| State Fiscal Year 2012/2013      | April 1, 2012   | March 30, 2013     |
| NIMS Reporting Year 2013         | July 1, 2012    | June 30, 2013      |
| Annual Report FFY 2013           | October 1, 2012 | September 30, 2013 |
| Final Intended Use Plan FFY 2013 | October 1, 2012 | September 30, 2013 |

| Programmatic Review Process  | Document Reviewed  |
|--|--|
| During the weeks preceding the on-site review, Region 2 staff reviewed supporting documentation and partially completed the programmatic and project file review checklists. During the on-site review, Region 2 staff examined two (2) base program project files and completed the project file review checklists. Interviews were conducted with state staff and the programmatic review checklist was partially completed. After the on-site review a list of follow up items was sent to state staff and answers were provided by NYSEFC to USEPA Region 2 within one week. | <ul style="list-style-type: none"> <li>• Intended Use Plan, FFY 2013</li> <li>• Program Evaluation Report, FFY 2012</li> <li>• Annual Report, FFY 2013</li> <li>• CWSRF NIMS</li> <li>• CBR Database Reports</li> <li>• COMPASS Reports</li> <li>• Audit Reports</li> <li>• NYS SERP Documentation</li> <li>• State Project Files</li> </ul> |

## IV. Program Elements

### A. 2013 Intended Use Plan

The Intended Use Plan (IUP) is an annual utilization plan which describes goals, funding policies, and management of the CWSRF program. The NY CWSRF IUP includes the following:

- describes long and short-term goals,
- program highlights and initiatives/activities to be supported,
- project listing for CWSRF financing,
- financing programs,
- applications process fees and disbursements process,
- project scoring and selection,
- sources and distribution of funds and program administration costs,
- public review and comment process.

The IUP also lists projects on a prioritized basis for both the current year and for multiple years. The final Intended Use Plan (IUP) for FFY 2013, Amendment 2, was issued in December 2013.

### B. 2013 Capitalization Grant

The FFY 2013 capitalization grant for the CWSRF program in NYS was awarded on September 16, 2013 to the NYSDEC and is jointly administered with NYSEFC. A state receiving a CWSRF Base program grant is required to contribute a 20% match using state funds.

| FFY  | Federal Cap. Grant | 20% State Match | Funding for Projects | Funding for Admin. | Total Funding |
|------|--------------------|-----------------|----------------------|--------------------|---------------|
| 2013 | \$147,369,000      | \$29,473,800    | \$170,948,040        | \$5,894,760        | \$176,842,800 |

| Source   | 2013 Project Funding | 2013 Admin Funding | 2013 Total Funding   |
|----------|----------------------|--------------------|----------------------|
| Federal: | \$141,474,240        | \$5,894,760        | \$147,369,000        |
| State:   | \$29,473,800         | \$0                | \$29,473,800         |
| Total:   | \$170,948,040 (96%)  | \$5,894,760 (4%)   | \$176,842,800 (100%) |

### 1. Special Requirements

Some of the special requirements introduced with the ARRA capitalization grants became requirements in the base program. Overall status of NYSEFC meeting the special requirements are as follows:

- NYSEFC met its Green Project Reserve Requirements for FFY 2010 to FFY 2012. FFY 2011 to FFY 2012 GPR requirements were met through its fourth and fifth rounds of Green Infrastructure (GI) projects and through a \$30 million GI project from Onondaga County;
- NYSEFC met its Additional Subsidization Requirements for FFY 2010 to FFY 2012. NYSEFC is in the process of meeting its FFY 2013 requirement through its fourth and fifth rounds of GI projects;
- NYSEFC meets Davis-Bacon requirement annually.

| Elements  |                    |         |              | EPA Comments  |          |                        |               |
|---|--------------------|---------|--------------|---|----------|------------------------|---------------|
| <b>Green Project Reserve (GPR) Requirement:</b> Projects needed to be documented as being consistent with the intent of GPR. GPR projects were classified as: Green Infrastructure, Energy Efficiency, Water Efficiency, and/or Environmentally Innovative Technology. Business cases for energy efficiency projects had to demonstrate a 20% saving in annual operating costs. NYSEFC maintains a GPR website, <a href="http://www.nysefc.org/Default.aspx?tabid=461">http://www.nysefc.org/Default.aspx?tabid=461</a> , and continues to update their lists of awarded Green Innovation Grant Program (GIGP) projects and announcements of next round of GIGP projects. |                    |         |              | NYSEFC met its GPR requirements for FFY 2010 to FFY 2012. NYSEFC closed on a financing on July 2, 2014 that allowed NYSEFC to meet the FFY 2011 and FFY 2012 GPR requirements, consisting of its fourth and fifth rounds of Green Infrastructure (GI) projects and a \$30 million GI project from Onondaga County. NYSEFC is in the process of meeting its FFY 2013 requirement |          |                        |               |
| Green Project Reserve Requirement   |                    |         |              |   |          |                        |               |
| FFY   | Federal Cap. Grant | Req'd % | Required \$  | Status  | Actual % | Actual \$ <sup>3</sup> | # of Projects |
| FY10  | \$224,898,000      | 20%     | \$44,979,600 | Met Req'd   | 25%      | \$56,261,320           | 46            |
| FY11  | \$162,993,000      | 20%     | \$32,598,600 | Met Req'd   | 20%      | \$32,600,371           | 30            |
| FY12  | \$156,001,000      | 10%     | \$15,600,100 | Met Req'd   | 10.4%    | \$16,293,738           | 15            |
| FY13  | \$147,369,000      | 10%     | \$14,736,900 | Ongoing   | 6.02%    | \$8,873,103            | 11            |

| Elements   |                    |                 |                 | EPA Comments   |              |                   |                        |               |
|--|--------------------|-----------------|-----------------|--|--------------|-------------------|------------------------|---------------|
| <b>Additional Subsidization Requirement:</b><br>Requirement is to provide project funding in the form of additional subsidization whereby the states can offer negative interest rate loans, principal forgiveness, and grants. There is a required minimum as well as a maximum of the awarded funds expected are to be expended as additional subsidization. |                    |                 |                 | NYSEFC met its additional subsidization requirements for FFY 2010 to FFY 2012 through its fourth (FFY 2012) and fifth (FFY 2013) rounds of Green Infrastructure projects. NYSEFC is in the process of meeting its FFY 2013 requirement. All FFY 2013 additional subsidization funds to date were used to fund Green Infrastructure projects. |              |                   |                        |               |
| Additional Subsidization Requirement   |                    |                 |                 |  |              |                   |                        |               |
| FFY  | Federal Cap. Grant | Required \$ Min | Required \$ Max | Status   | Grants       | Prin. Forgiveness | Actual \$ <sup>3</sup> | # of Projects |
| FY10   | \$224,898,000      | \$33,682,584    | \$112,275,279   | Met Req'd  | \$22,547,533 | \$88,520,440      | \$111,067,973          | 73            |
| FY11   | \$162,993,000      | \$15,103,893    | \$50,346,311    | Met Req'd  | \$50,346,311 | \$0               | \$50,346,311           | 44            |
| FY12   | \$156,001,000      | \$8,669,970     | \$13,004,955    | Met Req'd  | \$9,593,738  | \$0               | \$9,593,738            | 14            |
| FY13   | \$147,369,000      | \$6,941,709     | \$10,412,564    | Ongoing  | \$4,359,235  | \$0               | \$4,359,235            | 8             |

| Elements  | EPA Comments  |
|---|---|
| <b>Davis-Bacon (DB) Requirement:</b> All projects are required to meet the DB requirements which consist of construction contract documents incorporating EPA DB language and the appropriate Federal wage rate. NYSEFC has prepared an SRF Bid Packet for easy use by assistance recipients to meet this requirement. The NYSEFC's inspection checklist includes verifying that assistance recipients are meeting ongoing DB reporting requirements; i.e., certifications of weekly review of payroll records and weekly wage rate interviews. | NYSEFC complies with DB requirement. NYSEFC continually verifies that construction contract documents includes the EPA DB language and the appropriate Federal wage rate. |

<sup>3</sup> Source: Clean Water Benefits Reporting System, June 4, 2014. These are not final numbers.

## V. Programmatic Observations

Overall, NYSEFC is meeting all the CWSRF Programmatic requirements as discussed below:

| Elements   | EPA Comments  |
|--|---|
| <b>Operating Agreement:</b> The Operating Agreement (OA) serves as a contract between EPA and NYS for the operation of the CWSRF program.  | Region 2 expects to work with NYSEFC during FFY 2015 to update the Operating Agreement to incorporate the FFY 2014 amendment to the Clean Water Act.  |
| <b>Annual Report:</b> As per 40 CFR 35.3165, "Reports and Audits," a State must agree to complete and submit an Annual Report that describes how it has met the goals and objectives of the previous fiscal year as stated in the IUPs and capitalization grant agreement.   | NYSEFC submitted its FFY 2013 Annual Report on February 11, 2014. The submission date was agreed upon based on the additional work NYSEFC was doing to meet the new Hurricane Sandy funding program requirement. The Report continues to be of high quality. The FFY 2013 Annual Report covers all program goals, objectives and addresses the GPR and Additional Subsidization requirement status. |
| <b>Funding Eligibility:</b> NYSEFC reviewed all projects during the application process in order to ensure only eligible projects would be funded and reviewed all reimbursement claims to ensure eligibility of the claimed costs.  | The two projects that were reviewed by EPA were eligible for funding. The \$3.5 million in payment requests that were reviewed had only eligible costs. There were no improper payments.  |
| <b>Clean Water Benefits Reporting (CBR):</b> As part of the requirements introduced in FFY 2010, all projects funded under the FFY 2013 Program are to be included in the CBR system.  | NYSEFC consistently enters its CBR data both timely and accurately.   |
| <b>Staff Capacity:</b> NYSEFC instituted revised work flow procedures that maintained the effective operation of the SRF program. In FFY 2012 NYSEFC added new staff to its ranks in support of the SRF program.   | NYSEFC continuously monitors work flow and the sufficiency of staffing levels to adequately support the CWSRF program.  |
| <b>Environmental Review Requirements:</b> NYSDEC/NYSEFC maintains compliance with Environmental Review Requirements with a comprehensive Environmental Review process. Projects funded under the CWSRF program are subject to a NEPA-like review. These reviews are conducted using the State Environmental Review Process (SERP). NYS utilizes the State Environmental Quality Review (SEQR) process.   | The two projects that were reviewed contained documentation that demonstrated the SERP process is followed.   |
| <b>Federal Cross-Cutters Authorities:</b> Compliance with Federal Cross-Cutters is closely linked with the SERP. The full Environmental Assessment Form (EAF) form includes an evaluation of the Federal Cross-Cutters which is used by the "Lead Agency" to determine applicability and compliance. Letters are collected as required from involved New York State and Federal agencies.  | The cross cutter requirements are met by New York City Department of Environmental Protection's projects.   |
| <b>Disadvantaged Business Enterprise (DBE) Requirements:</b> Administrative conditions of the Award includes requirement for NYS to comply with 40 CFR, Section 33.301. The condition requires NYS to comply with "six good faith efforts" whenever procuring construction equipment, services and supplies under a NYSDEC financial assistance agreement, and to monitor that subrecipients, loan recipients and prime contractors also comply. | NYS bid documents include DBE requirements. The bid documents provide DBE forms 6100-2, 3 and 4. The two projects that were reviewed showed that NYSEFC complies with DBE requirements.   |

## VI. Sustainability and Climate Change Initiative

Overall, NYSEFC is meeting or exceeding efforts in implementing the Sustainability and Climate Change Initiative as discussed below:

| Elements   | EPA Comments  |
|--|---|
| <p><b>Sustainability:</b> NYSEFC is implementing the following:</p> <ul style="list-style-type: none"> <li>• Financings are subject to the Smart Growth Public Infrastructure Policy Act. Each project is reviewed to determine whether it includes the construction of new or expanded public infrastructure consistent with the smart growth criteria set forth in the Act to the extent practicable.</li> <li>• Developed Smart Growth Guidance for use by applicants, and each applicant must submit a Smart Growth Assessment for all projects when submitting an engineering report. As part of these smart growth reviews, projects are evaluated to determine if green infrastructure and energy efficiency alternatives were considered or could be incorporated.</li> <li>• Provides information to potential applicants regarding EPA training opportunities when the information is available.</li> <li>• Work with NYSDEC to develop a pilot program to encourage asset management.</li> <li>• Help low-income communities develop projects and determine realistic financing plans.</li> </ul> | <p>NYSEFC puts forth commendable efforts in implementing sustainable infrastructure practices in the CWSRF program.</p> |
| <p><b>New York State Climate Change Initiatives:</b></p> <ul style="list-style-type: none"> <li>• State executive order No. 24 set a goal to reduce New York State's greenhouse gas emissions to 80% of 1990 levels by 2050.</li> <li>• Created the New York Climate Action Council (CAC). The CAC with assistance from NYSERDA and NYSDEC issued the New York State Climate Action Plan Interim Report on November 9, 2010. This report outlines climate change and adaptation practices that need to be incorporated in all sectors to reach the 2050 50% reduction goal.</li> </ul>   | <p>NYSEFC is commended in their continuous effort in addressing the state Climate Change goals.</p>                     |
| <p><b>Storm Loan Mitigation Program (SLMP):</b> Hurricane Sandy and the accompanying Disaster Relief Appropriations Act (DRAA) of 2013, necessitated the implementation of New York State's Storm Mitigation Loan Program (SMLP). New York State's implementation of the SMLP is based on the EPA memo titled "<i>Award of Capitalization Grants with Funds Appropriated by P.L. 113-2, 'The Disaster Relief Appropriations Act, 2013'</i>", issued on May 1, 2013. The guidance for the implementation of the SMLP is included in the Final Amendment No. 2 for the CWSRF FFY 2013 IUP. The SMLP provides financing to reduce flood damage risk and vulnerability or to enhance resiliency to rapid hydrologic change or a natural disaster at treatment works.</p>   | <p>NYSEFC is on schedule to meet the grant award deadline of September 30, 2014.</p>                                    |



## VII. Financial Observations

Overall, NYSEFC is meeting or exceeding their financial obligations under the CWSRF program as discussed below:

| Elements   | EPA Comments  |
|--|---|
| <b>Binding Commitments:</b> Cumulative binding commitments are greater than cumulative grant payments and state match. Projects that receive loan agreements typically start construction within a year.   | NYS complies with binding commitment requirements.  |
| <b>Assistance Terms:</b> Interest rates are below market rate and as low as 0%. Principal repayments start within one year of project completion or two years after the execution of the assistance agreement and proceed according to the amortization schedules provided. Federal funds are repaid within 30 years. NYSEFC has an additional subsidization program in place and thus far has provided \$6,643,258 of the FFY 2012 funds. The assistance was provided in the form of grants.                                | Terms of assistance are in compliance with SRF program requirements.  |
| <b>Use of Fees:</b> Assistance recipients pay administration fees and maintenance fees on the loans. There are no fees for short term interest free loans or hardship loans. Once the short-term financing is converted to a thirty (30) year leveraged financing, the recipient is charged a one-time direct expense fee of 1.0% of total project costs as well as an annual administration fee of 0.25% of the outstanding principal balance. Fees are not applied to hardship financings.                                 | Fees are used in accordance with program requirements with funds being used for administrative purposes.  |
| <b>Assessment of Financial Capability and Loan Security:</b> All assistance recipients confirm their ability to levy taxes and/or collect revenues sufficient to provide a dedicated source of revenue for repayment. NYSEFC required all recipients to a pre-construction schedule as a condition of their financing agreements; and provide weekly reports of the status of their pre-construction schedule.   | NYSEFC complies with the requirements of this program element.  |
| <b>Independent Audit Requirements:</b> Audits are conducted each year. The annual audits examine the program's finances in great detail. The latest audit report was issued on June 26, 2014, covering State Fiscal Year ending March 31, 2014. No deficiencies were identified in the report.   | The audit report to date has annually confirms the CWSRF program's financial elements conform to Generally Accepted Accounting Procedures (GAAP).             |
| <b>Single Audit Act Requirements:</b> Assistance recipients that expend \$500,000 or more of Federal funds in a fiscal year are required to have a Single Audit Act (SAA) audit conducted. NYSEFC reviews these reports. Additionally, a SAA audit is conducted on the State of New York. SAA Audit Reports can be found at <a href="http://harvester.census.gov/sac/">http://harvester.census.gov/sac/</a> .  | NYSEFC complies with this requirement. The New York City Department of Environmental Protection (NYCDEP) satisfies the SAA requirement for the CWSRF program. |
| <b>State Match:</b> The state is required to contribute a 20% match of the grant amount. For FFY 2013, the CWSRF grant was \$147,369,000. NYS contributed \$29,473,800, of State Match from State appropriations.  | NYSEFC fully complies with the requirements of this program element.  |
| <b>The Federal Funding Accountability and Transparency Act (FFATA), Public Law 109-282:</b> FFATA requires non-ARRA recipients of federal dollars to report recipient and subrecipient information into the FFATA Subaward Reporting System (FSRS) at <a href="http://www.fsrs.gov">www.fsrs.gov</a> , for any amount equaling \$25,000 or greater, starting FFY 2011. NYSEFC completed FFATA reporting for FFY 2011 and FFY 2012, and at the time of this writing indicated that the FFY 2013 reporting is near completion. | NYSEFC is up to date with FFATA reporting.  |
| <b>Timely and Expeditious Use of Funds:</b> New York State uses funds in a timely and expeditious manner. NYS's FFY 2013 outlay as a percent of assistance is 100%, exceeding the national average of 97%.   | NYSEFC is commended for their cash-flow management approach that resulted in a 0% Unliquidated Obligation.  |

| Elements  | EPA Comments  |
|---|---|
| <p><b>Transaction Testing:</b> The methodology being applied by OIG cannot be applied to the CWSRF program in NY, which has very large numbers of individual disbursement (660) within the four FFY 2013 cash draws. As agreed upon by OIG with HQ, disbursements were selected to review based upon a statistical method (see Attachment A). The result of the statistical analysis was that 25 NY-CWSRF-Base program disbursement totaling \$3,018,042.43 were tested (see table below). NYS disburses its funds to the assistance recipient and subsequently reimburses itself via cash draws during FFY 2013. Transaction testing took place May 12 - 13, 2014.</p> <p><b>Cash Draws:</b> NYSEFC and NYSDEC jointly maintain control of the cash draw process by reviewing and collecting all invoices. Requests for draws are submitted to NYSDEC. NYSDEC completes final reviews and sends the request to the state comptroller who makes the official request for the grant draw from the treasury. A detailed review of cash transactions has confirmed the State's use of federal funds for eligible project and Administrative purposes.</p> <p><b>Proportionality:</b> State match funds are from State appropriations. The State match funds are kept outside of the CWSRF program until requested from the State Treasury. New York funds all program disbursements with recycled money first, and then batches these disbursements and makes cash draws only a few times per year at the 83 1/3% Federal, 16 2/3% State proportional ratio.</p> | <p>No improper payments were found during the review.</p> <p>NYS correctly adheres to the "Rules of Cash Draw."</p> <p>The State meets the proportionally requirement of the SRF program.</p> |

### NY-CWSRF-BASE Improper Payment – May 28 to 29, 2014 On-site Review

| Project Name                            | Project Number | Disbursement Date | Outlay Date | Invoice Total         | Amount Paid           | Improper Payment |
|---|----------------|-------------------|-------------|-----------------------|-----------------------|------------------|
| Town of Amenia                          | C3-5311-02-00  | 5/2/2013          | 9/23/2013   | \$8,199.28            | \$8,199.28            | No               |
| Village of Belmont                      | C9-6659-01-00  | 3/7/2013          | 9/23/2013   | \$124,646.10          | \$124,646.10          | No               |
| City of Oswego                          | C7-6344-19-03  | 4/25/2013         | 9/23/2013   | \$30,115.00           | \$30,115.00           | No               |
| Town of Windham                         | C4-H15         | 6/28/2012         | 2/26/2013   | \$17,425.58           | \$17,425.58           | No               |
| Village of Granville                    | C5-H04         | 5/3/2012          | 2/26/2013   | \$160,370.22          | \$160,370.22          | No               |
| Cayuga County Water and Sewer Authority | C7-6235-04-00  | 3/29/2012         | 2/26/2013   | \$16,581.06           | \$16,581.06           | No               |
| Cayuga County Water and Sewer Authority | C7-6235-04-00  | 4/26/2012         | 2/26/2013   | \$30,605.13           | \$30,605.13           | No               |
| Town of Pamelaia                        | C6-6092-01-00  | 5/24/2012         | 2/26/2013   | \$7,124.03            | \$7,124.03            | No               |
| Town of Aurelius                        | C7-6239-02-00  | 11/29/2012        | 2/26/2013   | \$5,000.00            | \$5,000.00            | No               |
| Village of Schuylerville                | C5-5592-01-00  | 10/25/2012        | 2/26/2013   | \$53,398.88           | \$53,398.88           | No               |
| City of Oswego                          | C7-6344-17-00  | 4/26/2012         | 2/26/2013   | \$129,878.49          | \$129,878.49          | No               |
| Rockland County                         | C3-5368-27-00  | 9/13/2012         | 2/26/2013   | \$243,786.00          | \$243,786.00          | No               |
| Town of Amenia                          | C3-5311-02-00  | 10/4/2012         | 2/26/2013   | \$107,124.53          | \$107,124.53          | No               |
| Town of Southeast                       | C3-5340-06-70  | 4/5/2012          | 2/26/2013   | \$49,798.56           | \$49,798.56           | No               |
| Village of Dannemora                    | C5-5509-02-00  | 4/19/2012         | 2/26/2013   | \$455,162.25          | \$455,162.25          | No               |
| Town of Tonawanda                       | C9-6673-01-00  | 5/31/2012         | 2/26/2013   | \$247,337.16          | \$247,337.16          | No               |
| Westchester County                      | C3-7354-15-00  | 9/13/2012         | 2/26/2013   | \$206,671.14          | \$206,671.14          | No               |
| Town of North Salem                     | C3-5314-01-00  | 9/27/2012         | 2/26/2013   | \$206,908.25          | \$206,908.25          | No               |
| Town of Hastings                        | C7-6352-05-00  | 11/15/2012        | 2/26/2013   | \$140,843.83          | \$140,843.83          | No               |
| City of Oswego                          | C7-6344-19-02  | 2/14/2013         | 3/20/2013   | \$900.00              | \$900.00              | No               |
| Village of Stillwater                   | C5-5558-03-00  | 1/3/2013          | 3/20/2013   | \$317,903.01          | \$317,903.01          | No               |
| Village of Albion                       | C8-6429-03-00  | 1/17/2013         | 3/20/2013   | \$273,184.05          | \$273,184.05          | No               |
| Town of Amenia                          | C3-5311-02-00  | 2/28/2013         | 3/20/2013   | \$121,831.13          | \$121,831.13          | No               |
| Rockland County                         | C3-5368-26-70  | 1/31/2013         | 3/20/2013   | \$1,000.00            | \$1,000.00            | No               |
| Rockland County                         | C3-5368-26-70  | 1/10/2013         | 3/20/2013   | \$62,248.75           | \$62,248.75           | No               |
|   |                |                   |             | <b>\$3,018,042.43</b> | <b>\$3,018,042.43</b> |                  |

## VIII. Financial Indicators

### A. Health of the Fund

Financial indicators serve to measure the sustainability and perpetuity of the CWSRF program. These indicators show that NYSEFC is effectively managing the CWSRF program and are working to establish a fund that is sustainable and in good health. As of the time of this report New York has had no defaults and all borrowing entities have been evaluated for their financial solvency in accepting CWSRF financing.

As of June 30, 2013, New York's CWSRF program has executed a cumulative \$13,595,188,660 in loans to finance clean water projects. NYSEFC maintains adequate controls over the loan execution and collections process as evidenced by our review and by the independent auditor, KPMG, and by Moody's Investors Service.

### B. CWSRF Financial Indicators

Financial indicators serve to gauge the effectiveness of NYSEFC's management of the CWSRF program. Overall, NYSEF is meeting or ahead of national average:

| New York CWSRF Financial Indicators <sup>4</sup>    |      |      |      |                       |
|---|------|------|------|-----------------------|
| Indicator   | 2011 | 2012 | 2013 | 2013 National Average |
| Program Pace (Assistance as a % of Available Funds) | 98%  | 95%  | 95%  | 97%                   |
| Return on Federal Investment                        | 335% | 325% | 318% | 255%                  |
| Disbursements as a % of Assistance                  | 94%  | 94%  | 96%  | 88%                   |

## IX. Project File Review

For SRF-Base Program oversight reviews conducted during FFY 2014, the Regions are required to conduct one (1) onsite review. During this review, two (2) Base program project files are to be reviewed. The on-site project file review was conducted on April 28 and April 29, 2014. The following table contains project information for the two (2) projects that were examined during this onsite review:

| Project Name                       | Project Number             | Total SRF Assistance | Additional Subsidization | GPR Amount |
|------------------------------------|----------------------------|----------------------|--------------------------|------------|
| Capital District Community Gardens | C4-9232-01-00<br>2012 GIGP | \$196,347            | \$196,347                | \$196,347  |
| NYCMWFA-Newton Creek WPCP          | C2-5209-43-03              | \$15,098,832         | \$0                      | \$0        |

- **Capital District Community Gardens (CDCG):** GIGP funds were used to implement a green roof, porous pavement, bioretention and rainwater harvesting and reuse at the CDCG new Urban Grow

<sup>4</sup> National Information Management System (NIMS), June 30, 2013.

Center in Troy. The project enabled its use of agriculture to address the universal need for healthy food as a tool for improving the economic, physical and social well-being of the Capital Region.

- ***New York City Municipal Water Finance Authority (NYCMWFA) Newton Creek Water Pollution Control Plant (WPCP)***: Upgrade to the Newtown Creek Secondary Treatment Plant: Central Residuals Building Foundation.

NYSEFC exhibited good file management and organization. EPA Region 2 acknowledges the work and effort expended on the part of NYSEFC and NYSDEC to present their project files in a way that is conducive to an effective project file review process. Both projects complied with all programmatic, financial and technical requirements. No deficiencies were identified in the two project files examined.

## **X. Required Actions**

- Continue funding GPR projects to meet the GPR requirement.
- Continue funding Additional Subsidization projects to meet the Additional Subsidization requirement.
- Work with EPA Region 2 to update the Operating Agreement during FFY 2015 to incorporate the FFY 2014 amendment to the Clean Water Act.

## **XI. Conclusion**

Based on the documents that were reviewed, NYS is committed to ensuring the financial stability of its CWSRF Base program. Program personnel, from both the NYSDEC and the NYSEFC, are focused on protecting water quality by implementing the CWSRF program in an effective manner. NY-CWSRF program is in sound health, well managed, and responsive to new initiatives. EPA appreciates both the NYSDEC's and NYSEFC's collaborative effort, working with EPA as partners. We commend NYS for the continued operation of a very successful CWSRF program.

## **XII. Attachment A: Determining Transaction Testing Sample Size: NY CWSRF – Base Program**

### **Determining Transaction Testing Sample Size: New York**

As a result of a high rate of improper payments in the SRF programs last year, OMB and OCFO are requiring an additional number of cash draws undergo transaction testing in each state as part of the EPA Regions' annual reviews. The methodology being applied by OMB cannot be applied to the CW and DW programs in New York, which has very large numbers of individual disbursements within a very low number of cash draws per program. Originally, combining those draws selected by OCFO for review as well as the draws that the region is required to select resulted in a sample of eleven cash draws broken down as follows:

- 2 NY-CWSRF-ARRA draws;
- 4 NY-CWSRF-Base draws;
- 2 NY-DWSRF-ARRA draws; and
- 3 NY-DWSRF-Base draws (Only three draws made in FY13).

Totaling the dollar amount associated with these reflects \$614 million in associated cash draws with more than 770 associated vouchers/invoices for review. As noted above, this sample also includes all three cash draws for the Drinking Water program for FY13 as well as the majority of the cash draws for the Clean Water program. Review of all of these named would require an examination of nearly all transactions for New York's SRF program during the past fiscal year. Because of this, statistical sampling of New York's disbursements is needed, as the selections thus far do not represent any kind of sample within the total population of transactions made.

For transaction testing conducted in July 2013 on FY12 cash draws (the prior review period), a statistical sampling method was applied to New York's SRF program transaction testing for similar reasons, which was based on the national sampling method used by OMB. This year, a similar method will be used to select FY13 disbursements for transaction testing. The national sampling method used to determine the appropriate number of cash draws for each state was based on guidelines from OMB Circular A -123. It is based on a 90% confidence interval with a margin of 2.5% around the estimated national rate of improper payments and suggests a formula to approximate the sample size. This formula assumes that the total number of transactions is very large and follows a normal distribution. Because the total number of transactions is not considered in sample size calculations, applying this approach to New York yields the same number of disbursements to be reviewed in New York as it recommends be reviewed on a national scale.

A similar but more appropriate tactic in this instance would be to approach the problem of sample size determination as statistical "hypothesis testing." This common method of determining a statistical sample is often applied to test dichotomous variables, such as prevalence of particular disease in a population<sup>1</sup>. It is applicable because it is used in cases where the variable being tested reflects a yes/no answer rather than a specific value, such as a dollar amount or quantity. For the SRF programs, hypothesis testing would be applied to determine the prevalence of erroneous payments. Sample size is calculated from the expected occurrence of improper payments within the population (5%) and the desired "power" of the hypothesis test, which is 90% based on the confidence level being used by OMB. This means that it uses the same confidence and expected rate as OMB's method, but makes no assumption about the size of the total population.

Using the hypothesis testing method, both NY SRF programs can be considered as one population. Both are operated by NYEFC and disbursements are processed in the same way, so there should be no difference in the populations in terms of frequency of erroneous payments. Based on this, examination of 44 disbursements in New York would determine the rate of improper payments with a 90% confidence level. The 44 reviewed disbursements would be proportionately split across both programs based on the dollar value of the selected draws for each side: 26 disbursements for the CW program and 18 for the DW program. Similarly, within each program, a mixture of OCFO and regionally selected draws were chosen proportionally based on the dollar amount of OCFO and regionally selected draws in the initial list of selections. The disbursements selected included both ARRA and base program cash draws. Based on this, the disbursements selected were broken down as follows:

|                            |           |
|----------------------------|-----------|
| CW OCFO                    | 20        |
| CW Region                  | 6         |
| Total CW                   | 26        |
| DW OCFO                    | 13        |
| DW Region                  | 5         |
| Total DW                   | 18        |
| <b>Total Both Programs</b> | <b>44</b> |

Examining more than 700 disbursements in one state would be costly and inefficient, especially when compared to the number of transactions reviewed in other states around the country. This would be a disproportionate imposition on the State of New York relative to other states, particularly given the historically low frequency of improper payments in New York. This sampling method applied within the selected draws establishes a more reasonable number of transactions for review and reflects an actual testing within their total volume of cash draws rather than a review of virtually the entire program.

Random selection of the 44 disbursements to review for each program in New York would reflect the larger goal of conducting transaction testing on a statistically significant number of draws or, in this unusual case, disbursements, without putting undue strain on the resources available for conducting transaction testing.



### XIII. Attachment B: CBR Data - FFY11 & FFY12 Base GPR & Additional Subsidization

#### FFY11 Base GPR & Additional Subsidization

| Tracking Number             | Recipient                                     | Initial Loan Date | Total Assistance Amount | Grant Amount | Negative Interest Amount | Principal Forgiveness Amount | Recipient Could Afford Project without Subsidy? | Population Served | GPR Amount |
|-----------------------------|---|-------------------|-------------------------|--------------|--------------------------|------------------------------|---|-------------------|------------|
| 5162-05-00                  | Babylon, Town of                              | 1/8/2013          | \$10,000                | \$10,000     | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | \$10,000   |
| 5271-02-00                  | NYC Department of Parks & Recreation          | 11/16/2012        | 1,125,000               | 1,125,000    | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 1,125,000  |
| 5323-01-00                  | Woodbridge, Village of                        | 7/28/2011         | 7,622,198               | 2,000,000    | 0                        | 0                            | <input type="checkbox"/>                        | 902               | 0          |
| 5362-18-01                  | Westchester County                            | 9/2/2010          | 50,000,000              | 0            | 0                        | 0                            | <input type="checkbox"/>                        | 71,600            | 7,814,801  |
| 5368-15-02                  | Rockland County                               | 7/2/2009          | 28,290,003              | 0            | 0                        | 0                            | <input type="checkbox"/>                        | 4,610             | 277,733    |
| 5378-03-00                  | Thompson, Town of                             | 12/13/2012        | 488,000                 | 366,000      | 0                        | 0                            | <input type="checkbox"/>                        | 200               | 0          |
| 5443-03-00                  | Canajoharie, Village of                       | 9/26/2013         | 1,750,000               | 750,000      | 0                        | 0                            | <input type="checkbox"/>                        | 2,229             | 1,002,537  |
| 5453-01-00                  | Chatham, Village of                           | 9/29/2011         | 1,937,263               | 0            | 0                        | 0                            | <input type="checkbox"/>                        | 1,758             | 300,000    |
| 5512-04-00                  | Lake Placid, Village of                       | 6/6/2013          | 1,012,006               | 1,012,006    | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 1,012,006  |
| 5580-01-00                  | Lake George, Town of                          | 7/24/2013         | 544,500                 | 513,215      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 513,215    |
| 5585-01-00                  | St. Armand, Town of                           | 9/19/2013         | 4,790,295               | 2,000,000    | 0                        | 0                            | <input type="checkbox"/>                        | 550               | 0          |
| 6005-02-00                  | Clayton, Town of                              | 9/12/2013         | 4,843,000               | 2,000,000    | 0                        | 0                            | <input type="checkbox"/>                        | 1,700             | 0          |
| 6010-02-00                  | Alexandria Bay, Village of                    | 9/26/2013         | 1,920,000               | 1,440,000    | 0                        | 0                            | <input type="checkbox"/>                        | 1,078             | 0          |
| 6037-10-00                  | Rome, City of                                 | 8/22/2012         | 459,000                 | 459,000      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 459,000    |
| 6050-01-00                  | Wolcott, Village of                           | 9/12/2013         | 3,295,100               | 2,000,000    | 0                        | 0                            | <input type="checkbox"/>                        | 1,701             | 0          |
| 6058-04-00                  | Gouverneur, Village of                        | 9/4/2012          | 1,995,000               | 1,995,000    | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 1,995,000  |
| 6062-02-01                  | Hauvelton, Village of                         | 7/25/2013         | 2,775,000               | 2,000,000    | 0                        | 0                            | <input type="checkbox"/>                        | 825               | 0          |
| 6074-01-00                  | Castorland, Village of                        | 9/12/2013         | 1,706,000               | 1,230,750    | 0                        | 0                            | <input type="checkbox"/>                        | 309               | 0          |
| 6076-08-00                  | Utica, City of                                | 8/9/2012          | 1,030,000               | 1,030,000    | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 1,030,000  |
| 6095-04-00                  | Laray, Town of                                | 9/12/2013         | 4,000,000               | 2,000,000    | 0                        | 0                            | <input type="checkbox"/>                        | 292               | 5,280      |
| 6099-01-00                  | Clifton, Town of                              | 9/26/2013         | 2,667,000               | 2,000,000    | 0                        | 0                            | <input type="checkbox"/>                        | 590               | 0          |
| 6100-01-00                  | Kirkland, Town of                             | 6/27/2013         | 5,385,879               | 2,000,000    | 0                        | 0                            | <input type="checkbox"/>                        | 2,200             | 0          |
| 6206-01-01                  | Whitney Point, Village of                     | 8/5/2010          | 725,415                 | 520,281      | 0                        | 0                            | <input type="checkbox"/>                        | 1,054             | 0          |
| 6238-03-00                  | Cayuga, Village of                            | 7/19/2012         | 3,398,839               | 820,152      | 0                        | 0                            | <input type="checkbox"/>                        | 549               | 0          |
| 6313-04-00                  | East Syracuse, Village of                     | 8/15/2012         | 279,000                 | 279,000      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 279,000    |
| 6320-24-00                  | Onondaga County                               | 9/14/2012         | 472,000                 | 472,000      | 0                        | 0                            | <input type="checkbox"/>                        | 467,026           | 472,000    |
| 6320-26-00                  | Onondaga County                               | 7/2/2014          | 12,844,208              | 0            | 0                        | 0                            | <input type="checkbox"/>                        | 467,026           | 3,200,000  |
| 6353-03-00                  | West Monroe, Town of                          | 9/26/2013         | 9,650,000               | 2,000,000    | 0                        | 0                            | <input type="checkbox"/>                        | 1,024             | 0          |
| 6358-01-00                  | Woodhull, Town of                             | 9/5/2013          | 3,271,721               | 2,000,000    | 0                        | 0                            | <input type="checkbox"/>                        | 1,719             | 0          |
| 6361-04-00                  | Owego, Village of                             | 9/27/2012         | 4,703,656               | 233,591      | 0                        | 0                            | <input type="checkbox"/>                        | 3,896             | 0          |
| 6393-04-00                  | Salina, Town of                               | 7/11/2013         | 5,530,000               | 2,000,000    | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 0          |
| 6402-05-00                  | Penn Yan, Village of                          | 5/10/2012         | 4,000,000               | 985,537      | 0                        | 0                            | <input type="checkbox"/>                        | 5,219             | 0          |
| 6434-12-00                  | Canandaigua, City of                          | 9/12/2012         | 385,000                 | 385,000      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 385,000    |
| 6445-03-00                  | Rochester, City of                            | 9/27/2013         | 198,000                 | 198,000      | 0                        | 0                            | <input type="checkbox"/>                        | 210,565           | 198,000    |
| 6450-03-00                  | Danville, Village of                          | 2/28/2013         | 12,850,000              | 2,000,000    | 0                        | 0                            | <input type="checkbox"/>                        | 4,719             | 0          |
| 6505-06-00                  | Brighton, Town of                             | 9/25/2012         | 1,565,000               | 1,565,000    | 0                        | 0                            | <input type="checkbox"/>                        | 36,609            | 1,565,000  |
| 6675-02-00                  | North Tonawanda, City of                      | 8/28/2012         | 574,500                 | 574,500      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 574,500    |
| 9153-02-00                  | Tioga County Soil and Water Conservation Dist | 8/4/2012          | 920,000                 | 920,000      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 920,000    |
| 9205-02-00                  | The Research Foundation of SUNY               | 10/25/2012        | 413,000                 | 413,000      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 413,000    |
| 9218-02-00                  | Warren County                                 | 9/20/2012         | 738,000                 | 7,779        | 0                        | 0                            | <input type="checkbox"/>                        | 65,707            | 7,779      |
| 9219-01-00                  | NYC Department of Parks & Recreation          | 11/14/2012        | 2,287,000               | 2,287,000    | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 2,287,000  |
| 9224-01-00                  | Queensborough Community College               | 8/29/2012         | 1,000,000               | 1,000,000    | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 1,000,000  |
| 9225-01-00                  | St. Johns Riverside Hospital                  | 8/28/2012         | 990,000                 | 990,000      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 990,000    |
| 9226-01-00                  | The Doane Stuart School                       | 9/27/2012         | 1,298,000               | 1,298,000    | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 1,298,000  |
| 9227-01-00                  | The Center for Technology & Innovation, Inc.  | 11/29/2012        | 116,500                 | 116,500      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 116,500    |
| 9228-01-00                  | Syracuse University                           | 10/26/2012        | 819,000                 | 819,000      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 819,000    |
| 9228-02-00                  | Syracuse University                           | 6/18/2013         | 1,350,000               | 1,350,000    | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 1,350,000  |
| 9229-01-00                  | Finger Lakes Cultural & Natural History Museu | 9/12/2012         | 381,000                 | 381,000      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 381,000    |
| Total for all 48 Agreements |   |                   | 199,205,083             | 50,346,311   | 0                        | 0                            |   | 1,355,657         | 32,600,371 |

#### FFY12 Base GPR & Additional Subsidization

| Tracking Number             | Recipient                                  | Initial Loan Date | Total Assistance Amount | Grant Amount | Negative Interest Amount | Principal Forgiveness Amount | Recipient Could Afford Project without Subsidy? | Population Served | GPR Amount |
|-----------------------------|--|-------------------|-------------------------|--------------|--------------------------|------------------------------|---|-------------------|------------|
| 5121-06-00                  | Greenport, Village of                      | 9/5/2013          | 287,801                 | 287,801      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 287,801    |
| 5154-08-00                  | Brookhaven, Town of                        | 6/19/2013         | 1,750,480               | 1,750,480    | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 1,750,480  |
| 5409-04-00                  | Ramswiler, City of                         | 9/3/2013          | 850,500                 | 850,500      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 850,500    |
| 5448-08-00                  | Cooperstown, Village of                    | 12/3/2013         | 636,854                 | 636,854      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 636,854    |
| 5458-10-00                  | Albany, City of                            | 12/18/2013        | 1,795,500               | 1,795,500    | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 1,795,500  |
| 5580-01-00                  | Lake George, Town of                       | 7/24/2013         | 544,500                 | 31,285       | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 31,285     |
| 6320-26-00                  | Onondaga County                            | 7/2/2014          | 12,844,208              | 0            | 0                        | 0                            | <input type="checkbox"/>                        | 467,026           | 6,700,000  |
| 7355-04-00                  | Yonkers, City of                           | 10/2/2013         | 921,425                 | 921,425      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 921,425    |
| 9230-01-00                  | New York City Department of Transportation | 3/27/2014         | 1,200,000               | 1,200,000    | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 1,200,000  |
| 9231-01-00                  | Vitaluna, LLC                              | 6/4/2013          | 309,722                 | 309,722      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 309,722    |
| 9232-01-00                  | Capital District Community Gardens         | 8/23/2013         | 196,347                 | 196,347      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 196,347    |
| 9233-01-00                  | Jewish Home Lifecare, Sarah Neuman Center  | 7/8/2013          | 480,920                 | 480,920      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 480,920    |
| 9234-01-00                  | Buffalo Neighborhood Stabilization CO. Inc | 5/23/2013         | 644,268                 | 644,268      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 644,268    |
| 9235-01-00                  | I-Square Development Inc.                  | 6/4/2013          | 442,496                 | 442,496      | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 442,496    |
| 9236-01-00                  | Springville Center for the Arts, Inc.      | 5/23/2013         | 46,140                  | 46,140       | 0                        | 0                            | <input type="checkbox"/>                        | 0                 | 46,140     |
| Total for all 15 Agreements |  |                   | 22,951,161              | 9,593,738    | 0                        | 0                            |   | 467,026           | 16,293,738 |

## XIV. Attachment C: Compass Report for EPA Grant # CS-36000113

Compass Document: GO CS36000113

Page 1 of 1



### Document Review

Compass Document: GO CS36000113

06/11/14

Document Summary: [General Ledger Entries](#)

Doc Type: GO

Doc No: CS36000113

Vendor Code: 146013200A V

IGMS Grant No: 36000113-0

IGMS Budget Start Date: 10/01/2012

IGMS Budget End Date: 09/30/2019

IGMS Project Start Date: 10/01/2012

IGMS Project End Date: 09/30/2019

Order Date: 09/16/13

Closed Date: 03/13/14

Servicing Finance Office: LVFC

Order Amount: \$147,369,000.00

Net Paid Amount: \$147,369,000.00

Closed Amount: \$147,369,000.00

Available Amount: \$0.00

Vendor: ENVIRONMENTAL CONSERVATION, NEW YORK DEPARTMENT OF

Alternate Vendor:

Description:

Extended Description:

Document Details: [Expand](#)

| Line# | Line Amt         | Expended Amt     | Closed Amt       | Refunded Amt | Available Amt | BFY  | Fund | Org | Program | Project | FOC  | CostOrg | Comments     | Extended Description |
|-------|------------------|------------------|------------------|--------------|---------------|------|------|-----|---------|---------|------|---------|--------------|----------------------|
| 1     | \$147,369,000.00 | \$147,369,000.00 | \$147,369,000.00 | \$0.00       | \$0.00        | 2013 | E2   | 022 | 202B80  | 13CA    | 4111 |         | RQ1302HE0391 | Amend0               |

Document Activity:

| Date       | Ref Amount       | Related Document              | Direction | Date | Ref Amount | Related Document | Date | Ref Amount | Related Document |
|------------|------------------|-------------------------------|-----------|------|------------|------------------|------|------------|------------------|
| 03/12/2014 | \$4,912,300.00   | <a href="#">DT 14AS832036</a> | Forward   |      |            |                  |      |            |                  |
| 01/29/2014 | \$99,000,000.00  | <a href="#">DT 14AS823570</a> | Forward   |      |            |                  |      |            |                  |
| 01/29/2014 | \$43,456,700.00  | <a href="#">DT 14AS823571</a> | Forward   |      |            |                  |      |            |                  |
| 09/17/2013 | \$147,369,000.00 | <a href="#">RQ 1302HE0391</a> | Back      |      |            |                  |      |            |                  |